

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION**

IN RE:	§	
	§	
DEEPROOT CAPITAL MANAGEMENT, LLC, ET AL., ¹	§	BANKRUPTCY No. 21-51523-MMP
	§	LEAD CASE
DEBTORS.	§	JOINTLY ADMINISTERED

**NOTICE OF CORRECTED EXHIBITS (EXHIBITS D-1 AND D-3) TO
FIRST INTERIM APPLICATION FOR ALLOWANCE OF LEGAL FEES AND EXPENSES
FOR PULMAN, CAPPUCCIO & PULLEN, LLP, AS COUNSEL TO THE TRUSTEE
FOR THE TIME PERIOD OF DECEMBER 15, 2021 TO APRIL 30, 2022
[RELATING TO ECF No. 111]**

PLEASE TAKE NOTICE that Pulman, Cappuccio & Pullen, LLP (“**PC&P**”), attorneys for John Patrick Lowe, Chapter 7 Trustee (“**Trustee**”) for the bankruptcy estates of deeproot Capital Management, LLC, Policy Services, Inc., Wizard Mode Media, LLC, deeproot Pinball LLC, deeproot Growth Runs Deep Fund, LLC, deeproot 575 Fund, LLC, deeproot 3 Year Bonus Income Debenture Fund, LLC, deeproot Bonus Growth 5 Year Debenture Fund, LLC, deeproot Tech LLC, deeproot Funds LLC, deeproot Studios LLC (each a “**Debtor**” and collectively, the “**Debtors**”), being jointly administered under lead case *In re: deeproot Capital Management, LLC*, Case No. 21-51523, hereby advises that it filed its *First Interim Application Allowance of Legal Fees and Expenses for Pulman, Cappuccio & Pullen, LLP, as Counsel to the Trustee for the Time Period of December 15, 2021 to April 30, 2022* [ECF No. 111] (the “**Fee**

¹ The administratively consolidated chapter 7 cases, along with their respective case numbers and the last four digits of each Debtor’s federal tax identification number, are: In Re: Policy Services, Inc. 21-51513 (2864), In Re: Wizard Mode Media, LLC, 21-51514 (3205), In Re: deeproot Pinball LLC, 21-51515 (0320), In Re: deeproot Growth Runs Deep Fund, LLC, 21-51516 (8046), In Re: deeproot 575 Fund, LLC, 21-51517 (9404), In Re: deeproot 3 Year Bonus Income Debenture Fund, LLC, 21-51518 (7731), In Re: deeproot Bonus Growth 5 Year Debenture Fund, LLC, 21-51519 (9661), In Re: deeproot Tech LLC, 21-51520 (9043), In Re: deeproot Funds LLC, 21-51521 (9404), In Re: deeproot Studios LLC, 21-51522 (6283), and In Re: deeproot Capital Management, LLC, 21-51523 (2638), each a “**Bankruptcy Estate**” and collectively, “**Bankruptcy Estates**”.

Application”) on May 13, 2022. Pursuant to the request of the Office of the United States Trustee, Exhibits D-1 and D-3 to the Fee Application have been corrected as follows:

- “Block” time entries, where multiple tasks have been listed as performed under a single entry have been revised to include separated time entries; and
- Certain minor and non-substantive typographical and grammatical corrections have been made.
- The revisions and additions to the original exhibits have been made *in bold and italicized font* on the corrected exhibits
- The amount of fees and expenses requested under the Fee Application were not changed.

Copies of the Corrected Exhibit D-1 and Corrected Exhibit D-3 are attached hereto and should replace the corresponding exhibits as filed with the Fee Application.

Respectfully submitted,

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By: /s/ Randall A. Pulman
Randall A. Pulman
Texas State Bar No. 16393250

**ATTORNEYS FOR JOHN PATRICK LOWE,
CHAPTER 7 TRUSTEE FOR THE JOINTLY
ADMINISTERED BANKRUPTCY ESTATE OF
DEEPROOT CAPITAL MANAGEMENT, LLC,
ET AL.**

CERTIFICATE OF SERVICE

I hereby certify that on the 31st day of May 2022, I electronically filed the foregoing document using the CM/ECF system, which will serve the document on the following list of parties in interest and parties requesting notice.

Via Counsel CM/ECF:

catherine.curtis@wickphillips.com

jason.rudd@wickphillips.com

Policy Services, Inc.

deeproot Pinball, LLC

deeproot Growth Runs Deep Fund, LLC

deeproot 575 Fund, LLC

deeproot 3 Year Bonus Income Fund, LLC

deeproot BonusGrowth 5 Year Debenture Fund, LLC

deeproot Tech, LLC

deeproot Funds, LLC

deeproot Studios, LLC

deeproot Capital Management, LLC

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Catherine A. Curtis/Jason M. Rudd

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United States Trustee - SA12

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/s/Randall A. Pulman

Randall A. Pulman

CORRECTED
EXHIBIT D-1

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Lowe, Pat
 Pat Lowe, Trustee
 2402 E. Main St.
 Uvalde, TX 78801

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Fees

					Rate	Hours	
12/15/2021	RAP	B110	A101	Call with Trustee Lowe regarding new case; review of emails regarding same	500.00	1.00	500.00
12/20/2021	AKM	B110	A101	Confer with Randall A. Pulman regarding case; pull and review documents regarding SEC case	250.00	0.30	75.00
	AKM	B110	A101	Continue reviewing and analyzing joint administration case documents.	250.00	1.10	275.00
	AKM	B160	A101	Draft application to employ PC&P as general counsel to chapter 7 trustee.	250.00	1.80	450.00
	RAP	B110	A101	Review of pleadings (1.0) ; call with Pat Lowe (0.3) ; office conference with Anna MacFarlane regarding new matter (0.2) .	500.00	1.50	750.00
	RAP	B110	A101	Attend hearing on Motion to Jointly Administer Chapter 7 cases.	500.00	0.50	250.00
12/21/2021	AKM	B110	A101	Attention to email correspondence between Pat Lowe, Randall A. Pulman, and Debtor's counsel Catherine A. Curtis regarding case.	250.00	1.20	300.00
	AKM	B160	A101	Continue drafting application to employ PC&P per Randall A. Pulman comments and edits.	250.00	3.60	900.00
	AKM	B110	A101	Reviewing and analyzing case documents.	250.00	0.90	225.00
	AKM	B160	A101	Beginning conflicts check.	250.00	2.00	500.00
	SPP	B110	A101	Review of creditor's matrix. Forward Randall A. Pulman 70 pages. Discussion of same.	375.00	1.30	487.50

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	RAP	B160	A101	Review and edit of Application to Employ firm as counsel to Trustee	500.00	2.00	1,000.00
	RAP	B110	A101	Call with Pat Lowe regarding status.	500.00	0.20	100.00
	RAP	B110	A101	Call with debtor counsel regarding status of schedules and debtor information.	500.00	0.50	250.00
12/22/2021	AKM	B160	A101	Continue drafting application to employ per Pat Lowe comments; confer with Jamie Gonzales regarding conflicts.	250.00	0.60	150.00
	AKM	B120	A101	Reviewing and analyzing bank statements received from Debtors' counsel.	250.00	0.50	125.00
	AKM	B110	A101	Zoom call with Randall A. Pulman, Pat Lowe, Catherine A. Curtis, and Jay Hulings regarding case and next steps.	250.00	0.80	200.00
	AKM	B120	A101	Draft information request for Debtors' counsel based on conference call discussion; confer with Randall A. Pulman regarding same.	250.00	0.50	125.00
	RAP	B110	A101	Call with Debtors' counsel regarding status of documents and information.	500.00	0.50	250.00
	RAP	B160	A101	Final review and signature of Application to Employ counsel (.05) ; review of conflict lists (1.0) ; edit of affidavit (0.5)	500.00	2.00	1,000.00
12/23/2021	RAP	B110	A101	E-mail to debtor counsel regarding status of information and documents.	500.00	0.30	150.00
12/27/2021	RAP	B120	A101	Meeting with auctioneer Mickey Davis at Debtor location.	500.00	1.30	650.00
	RAP	B120	A101	Review of financial information picked up at debtors' locations on Silicon Drive.	500.00	0.50	250.00
12/28/2021	RAP	B120	A101	Telephone conference with Pat Lowe regarding status and financial statements for Debtor.	500.00	0.50	250.00
	RAP	B110	A101	Call with Debtor's counsel; review of financial information.	500.00	0.50	250.00
	RAP	B130	A101	Call with Pat Lowe regarding auction and Landlord issues; review of e-mail regarding same.	500.00	0.50	250.00
12/29/2021	RAP	B120	A101	Inspect property at second office on Silicon Drive (1.8) ; telephone conference			

					Rate	Hours	
				with Pat Lowe regarding same (0.2)	500.00	2.00	1,000.00
12/31/2021	LSH	B110	A101	Review and respond to emails regarding documents from debtor.	450.00	0.30	135.00
01/03/2022	RAP	B120	A101	Telephone conference with G. Murray regarding acquisition of QDB files; review of e-mail confirming same.	500.00	0.30	150.00
	RAP	B190	A101	Telephone conference with attorneys for landlords regarding status.	500.00	0.50	250.00
01/04/2022	RAP	B130	A101	Review of e-mail regarding potential purchasers of policies (0.2) ; telephone conference with P. Lowe regarding same; telephone (0.3) conference with D. Mallender regarding sale of policies (0.3) .	500.00	0.80	400.00
	RAP	B110	A101	Review of information from G. Murray; respond to same; telephone conference with P. Lowe regarding same.	500.00	0.50	250.00
	RAP	B110	A101	Call with Debtor's counsel regarding mail, checks and related issues; telephone conference with P. Lowe regarding same.	500.00	0.50	250.00
01/05/2022	WDM	B120	A101	Review and analysis of life insurance policy underwriting documents	375.00	2.50	937.50
01/06/2022	AKM	B120	A101	Review and analyze email correspondence regarding assets.	250.00	0.40	100.00
	WDM	B120	A101	Review and analysis of life insurance policy underwriting documents (3.8) . Telephone conference with Randall A. Pulman regarding letter to R. Holt (0.2)	375.00	4.00	1,500.00
01/07/2022	AKM	B110	A101	Attention to email correspondence regarding case.	250.00	0.20	50.00
	WDM	B120	A101	Review and analysis of life insurance underwriting files (1.9) . Research companies in the business of purchasing life insurance policies to identify potential bidders (1.3)	375.00	3.20	1,200.00
01/10/2022	CB	B110	A101	Telephone conference with Anna			

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				Rate	Hours	
			MacFarlane regarding background facts and case structure	200.00	0.20	40.00
	CB	B180	A101 Office conference with Randall A. Pulman regarding chapter 5 claims to recover finders' fees	200.00	0.20	40.00
	AKM	B110	A101 Teams call with Carissa Brewster regarding case.	250.00	0.10	25.00
	RAP	B180	A101 Office conference with C. Brewster regarding avoidance actions against finders.	500.00	0.20	100.00
	RAP	B120	A101 Office conference with W. Drew Mallender regarding life insurance policies	500.00	0.20	100.00
	WDM	B120	A101 Review and analysis of life insurance underwriting files (3.0) . Research COVID emergency regulations affecting part of life insurance provisions, extension of grace periods (1.5) .	375.00	4.50	1,687.50
01/11/2022	WDM	B120	A101 Telephone conference with Catherine A. Curtis (Debtor attorney) to discuss questions arising from review of life insurance files (0.7) . Review and analysis of additional documents and spreadsheets provided by C Curtis (2.0) .	375.00	2.70	1,012.50
01/12/2022	RAP	B120	A101 Office conference with D. Mallender regarding life insurance policies; telephone conference with P. Lowe regarding same.	500.00	0.50	250.00
	RAP	B130	A101 Telephone conference with attorney for landlord regarding process and auction.	500.00	0.20	100.00
	WDM	B120	A101 Prepare memorandum to Pat Lowe regarding review and analysis of life insurance documents (2.5) . Office conference with Randall A. Pulman regarding findings (0.5) . Review and analysis of additional life insurance documents received from Pat Lowe (1.0) .	375.00	4.00	1,500.00
01/13/2022	WDM	B120	A101 Office conference with Randall A. Pulman regarding analysis of life			

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					Rate	Hours	
				insurance files (0.2) . Contact insurance providers regarding transfer of ownership to Trustee (2.0) . Prepare spreadsheet with detail of analysis of life insurance policies that are in force and available to sell (1.0)	375.00	3.20	1,200.00
01/14/2022	RAP	B110	A101	Telephone conference with P. Lowe regarding status	500.00	0.20	100.00
01/18/2022	CB	B180	A101	Office conference with Randall A. Pulman; review chapter 5 claims to begin drafting adversary complaints	200.00	1.00	200.00
	WDM	B120	A101	Telephone conferences with insurance company representatives regarding requesting transfer of ownership of policies (3.0) . Telephone conference with Catherine A. Curtis regarding need for Debtor representative to provide authorization letter for Protective Insurance Company (0.3) . Review proposed letter prepared by C Curtis (0.2)	375.00	3.50	1,312.50
01/19/2022	WDM	B120	A101	Prepare correspondence to Protective Life Insurance Company regarding change of ownership of policies (1.4) . Email to Catherine A Curtis requesting revisions to letter of instruction to Protective Insurance Company (0.2) . Telephone conferences with insurance company representatives regarding change of ownership of policies (2.2)	375.00	3.80	1,425.00
01/20/2022	WDM	B120	A104	Prepare additional letter to Protective Insurance Co regarding requesting change of ownership (1.5) . Telephone conference with and e-mail correspondence with insurance companies regarding transfer of ownership of insurance policies to Chapter 7 Trustee (2.0) .	375.00	3.50	1,312.50
	WDM	B120	A104	Prepare change of ownership forms for			

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				Rate	Hours	
Brighthouse Insurance Company Life Insurance policies (0.9). E-mail correspondence with P. Lowe regarding completion of forms (0.3). E-mail correspondence with Amicable Insurance Company (0.4). Prepare letter to John Hancock Life Insurance Company regarding change of policy ownership (0.7).				375.00	2.30	862.50
01/24/2022	AKM B130	A101	Attention to motion to sell emails; confer with MaryAnn Villa regarding same.	250.00	0.50	125.00
	RAP B150	A101	Review of e-mail regarding scheduling of Creditor's Meeting; respond to same; telephone conference with Lowe regarding same.	500.00	0.50	250.00
	RAP B130	A101	Review of e-mail from landlord regarding auctions.	500.00	0.20	100.00
	RAP B120	A101	Review of e-mail regarding insurance policy issues.	500.00	0.20	100.00
	WDM B120	A104	Update change of ownership tracking spreadsheet (0.5). Meeting with staff regarding completion of change of ownership forms as requested by Trustee (0.2). Prepare letter to Transamerica Life Insurance Company requesting change of ownership (0.5). Review and analysis of correspondence between the Equitable Insurance Company and Policy Services Insurance and review of Policy Services files concerning policies issued by Equitable Life (1.3)	375.00	2.50	937.50
01/25/2022	AKM B130	A101	Begin preparing motion to sell property of the estate at auction; conduct relevant research.	250.00	2.90	725.00
	RAP B110	A101	Call with landlord regarding status; review of schedules filed by the Debtor.	500.00	0.50	250.00
	WDM B120	A104	Telephone conference with C. Curtis regarding information required from Debtor to transfer ownership of life insurance policies (0.4). Prepare follow			

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				Rate	Hours	
up letters to J. Hancock and Transamerica concerning transfer of ownership (1.0) . Prepare proposed resolution of Policy Services approving transfer of life insurance policies (0.9) .				375.00	2.30	862.50
01/26/2022	AKM B130	A101	Drafting Motion and Order to Sell Property of the Estate, with Motion to Expedite	250.00	2.40	600.00
	RAP B150	A101	Call with Lowe regarding creditor meeting preparation.	500.00	1.00	500.00
	RAP B130	A101	Review of Motion to Sell via Auction, Motion to Employ Auctioneer and Motion to Expedite; office conference with A. MacFarlane regarding same.	500.00	1.00	500.00
	AKM B160	A101	Drafting Application and Order to Employ Mel T. Davis as Auctioneer, with Motion to Expedite	250.00	1.00	250.00
	AKM B310	A101	Review claims registers in all jointly administered cases.	250.00	1.00	250.00
01/27/2022	AKM B130	A101	Revising Motion to Sell and Application to Employ per Pat Lowe comments.	250.00	0.30	75.00
	AKM B150	A101	Prepare for 341 meeting; confer with Randall A. Pulman and Leslie S. Hyman regarding same.	250.00	1.00	250.00
	AKM B310	A101	Email to Pat Lowe regarding claims register.	250.00	0.30	75.00
	AKM B110	A101	Drafting motion to limit notice.	250.00	1.40	350.00
	LSH B120	A104	Review/analyze documents received from counsel for the debtor.	450.00	0.90	405.00
	RAP B150	A104	Negotiate time for continued Creditor Meeting; e-mails regarding same; call with P. Lowe regarding same; call with A. Thomas, UST regarding same.	500.00	1.00	500.00
	RAP B150	A104	Review of financial statements and schedules to prepare for Creditors Meeting.	500.00	1.50	750.00
	WDM B120	A104	E-mail correspondence with C. Curtis (0.2) . Meeting with R. Pulman regarding status of requests for change of ownership of life insurance policies (0.2) .	375.00	0.40	150.00

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					Rate	Hours	
01/28/2022	RAP	B150	A101	Prepare for and attend first Meeting of Creditors; Debtor representative is a no show; telephone conference with Lowe regarding same.	500.00	1.50	750.00
	RAP	B110	A101	Meeting with staff regarding assignments.	500.00	0.50	250.00
	AKM	B150	A101	Appear for and attend telephonic 341 meeting of creditors.	250.00	0.20	50.00
	AKM	B110	A101	Confer with Carissa Brewster via Teams regarding case status.	250.00	0.60	150.00
	AKM	B110	A101	Attend team planning meeting via Teams.	250.00	0.50	125.00
	CB	B180	A101	Review documents regarding finder transfers	200.00	1.60	320.00
	CB	B180	A101	Telephone conference with Randall A. Pulman, Drew Mallender, and Anna MacFarlane regarding adversaries to be filed	200.00	0.50	100.00
	CB	B180	A101	Begin drafting litigation hold letters to finders	225.00	1.00	225.00
	LSH	B150	A104	Review/analyze emails regarding 341 meeting and legal research regarding same.	450.00	0.70	315.00
	LSH	B110	A104	Review/analyze documents received from counsel for the debtor.	450.00	0.20	90.00
	WDM	B190	A104	Litigation planning meeting.	375.00	0.50	187.50
01/31/2022	AKM	B130	A101	Draft combination motion to expedite; finalize motion to sell for filing.	250.00	0.50	125.00
	AKM	B160	A101	Draft combination motion to expedite; finalize application to employ for filing.	250.00	0.50	125.00
	AKM	B110	A101	Review and analyze motion for limited notice.	250.00	0.20	50.00
	RAP	B160	A104	Final review of Motion to Sell and Motion to Hire Professional; Motion to Expedite; final review of Motion to Limit Mailing List; approval for filing of all.	500.00	0.50	250.00
02/01/2022	RAP	B190	A108	E-mail with counsel for landlord regarding payment of post petition lease expenses.	500.00	0.30	150.00
	RAP	B110	A105	Office conference with staff regarding			

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					Rate	Hours	
				service of Motion.	500.00	0.20	100.00
02/02/2022	AKM	B130	A101	Review and consider sale motion issues; confer with Carissa Brewster regarding same.	250.00	0.50	125.00
	RAP	B190	A104	Review of e-mail from landlord attorney regarding surcharge and payment; office conference with C. Brewster regarding same.	500.00	1.00	500.00
	RAP	B130	A104	Review of Bexar County Objection to Motion to Sell in order to preserve tax lien.	500.00	0.20	100.00
	CB	B130	A101	Review email communications regarding sales motion and landlord's administrative claim (0.5) . Office conference with Randall A. Pulman regarding same (0.2) . Research regarding same (0.5) . Telephone conference with landlord's counsel and Randall A. Pulman regarding same (0.5)	225.00	1.70	382.50
02/03/2022	AKM	B130	A101	Reviewing and analyzing emails regarding objection to motion to sell.	250.00	0.30	75.00
02/04/2022	AKM	B190	A101	Review and analyze emails regarding sale order.	250.00	0.40	100.00
	RAP	B130	A104	Review of Bexar County Objection to Sale Order; edit of same; forward to opposing counsel for approval.	500.00	0.50	250.00
	RAP	B190	A104	Review of settlement offer from landlord; forward to P. Lowe.	500.00	0.50	250.00
	WDM	B120	A101	Review correspondence from John Hancock regarding restoration of Feen life insurance policy	375.00	0.10	37.50
02/07/2022	RAP	B190	A108	Negotiate with landlord over payments; call with P. Lowe regarding same.	500.00	1.00	500.00
	CB	B130	A101	Review emails regarding sale motion and domain expiration	225.00	0.30	67.50
	LSH	B190	A104	Review/analyze emails regarding claim by landlord.	450.00	0.30	135.00
	WDM	B120	A101	Review and analysis of correspondence			

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				Rate	Hours		
received from Protective Insurance enclosing change of ownership forms (0.2) . Update tracking spreadsheet; email to Pat Lowe regarding same (0.3)				375.00	0.50	187.50	
02/08/2022	AKM	B190	A101	Reviewing and analyzing Landlord emails; confer with Carissa Brewster regarding same.	250.00	0.60	150.00
	RAP	B130	A104	Edit of order on Sale; negotiations with landlords.	500.00	0.50	250.00
	CB	B190	A101	Communicate with A. MacFarlane regarding landlord/motion to sell issue; review emails regarding same	225.00	0.20	45.00
02/09/2022	AKM	B130	A101	Review revised order on Motion to Sell; confer with Carissa Brewster regarding hearing.	250.00	0.30	75.00
	CB	B130	A101	Attend hearing on motion to sell and application to employ auctioneer	225.00	0.20	45.00
	RAP	B130	A109	Attend hearing on Motion to Authorize Sale of FFE.	500.00	2.00	1,000.00
	RAP	B190	A109	Finalize agreement with Landlord regarding payment of post-petition rent.	500.00	0.30	150.00
02/10/2022	RAP	B310	A104	Review of US SBA secured claim; telephone conference with P. Lowe regarding same.	500.00	0.30	150.00
02/14/2022	WDM	B120	A101	Review and analysis of premium notice received from Brighthouse Life Insurance regarding C Jackson Policy. Email to Pat Lowe with analysis of request.	375.00	0.70	262.50
02/15/2022	WDM	B120	A101	Review and analysis of Policy Services' life insurance policies to determine cash value of active policies (2.0) ; review and analysis of current insurance policy premium requirements (2.1) . Prepare memo to Randall A. Pulman and Pat Lowe regarding same (2.0) .	375.00	6.10	2,287.50
02/16/2022	RAP	B130	A108	Telephone conference with M. Davis			

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					Rate	Hours	
				regarding documents to be gathered at Debtor's office.	500.00	0.20	100.00
	RAP	B120	A108	Telephone conference with P. Lowe regarding potential sale of assets.	500.00	0.20	100.00
02/17/2022	RAP	B130	A108	Telephone conference with Yost regarding offer on insurance policies.	500.00	0.30	150.00
	RAP	B130	A108	Telephone conference with M. Davis regarding status of tagging of deeproot property.	500.00	0.20	100.00
02/18/2022	RAP	B130	A108	Call with Lowe regarding meeting with Yost.	500.00	0.30	150.00
	RAP	B130	A108	Meeting with potential purchaser of life insurance policies; discuss terms; call with P. Lowe regarding same.	500.00	1.00	500.00
	WDM	B130	A101	Telephone conference with Randall A. Pulman and Pat Lowe regarding offer to purchase insurance policies.	375.00	0.30	112.50
02/20/2022	RAP	B130	A102	Research on sale of life insurance policies; call with Greg Yost regarding issues on sale.	500.00	1.50	750.00
02/21/2022	CB	B130	A101	Research regarding life insurance policies	225.00	2.70	607.50
	RAP	B130	A108	Office conference with D. Mallender regarding purchase and sale agreement for life insurance policies and motion to sell.	500.00	0.50	250.00
	RAP	B110	A108	Review of documents at deeproot offices; office conference with D. Mallender regarding same.	500.00	1.50	750.00
	WDM	B120	A101	Office conference with Randall A. Pulman regarding life insurance policies sale	375.00	0.80	300.00
	CSC	B110	A101	Travel to deeproot offices to review documents in offices	375.00	4.00	1,500.00
02/22/2022	CB	B120	A101	Continue research regarding life insurance policies	225.00	3.50	787.50
	CB	B120	A101	Office conference with Randall A. Pulman and Drew Mallender regarding			

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					Rate	Hours	
	RAP	B120	A108	life insurance policies	225.00	0.30	67.50
				Review of law on 365 Motion for assumption or rejection; review of cases on whether life insurance contracts are "executory contracts"; telephone conference with debtor's counsel regarding same.	500.00	3.00	1,500.00
	WDM	B120	A101	Organize and analyze documents from deeproot offices (3.0) . Prepare Life Insurance Purchase and Sale Agreement (0.2) . Office conference with Randall A. Pulman regarding documents from deeproot offices (0.1) . Perform research regarding executory contracts (1.0)	375.00	4.30	1,612.50
02/23/2022	CB	B120	A101	Draft memorandum of law regarding life insurance policies	225.00	2.30	517.50
	CB	B120	A101	Review documents from deeproot office	225.00	1.00	225.00
	CB	B130	A101	Office conference with Pat Autry, Randall A. Pulman, and Drew Mallender regarding insurance policies	225.00	1.50	337.50
	CB	B130	A101	Office conference with Drew Mallender and Randall A. Pulman regarding life insurance policies	225.00	0.80	180.00
	RAP	B120	A108	Review of life insurance cases; meeting with P. Autry regarding review of documents; review of case law on executory contracts.	500.00	2.00	1,000.00
	WDM	B120	A101	Review and analysis of deeproot Policy Services files and prepare Policy Services document files for review by potential purchaser's counsel (3.5) . Office conference with Randall A. Pulman, Carissa Brewster and Pat Autry regarding same (1.0) . Office conference with Randall A. Pulman, Carissa Brewster and Pat Lowe (0.5) . Update Insurance Policy Spreadsheet (0.7) .	375.00	5.70	2,137.50
02/24/2022	CB	B120	A101	Continue researching and revising memorandum of law	225.00	4.00	900.00
	RAP	B120	A108	Office conference with D. Mallender and			

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				Rate	Hours	
C. Brewster regarding executory contract issue; telephone conference with potential buyer regarding sale and purchase and sale agreement; e-mail to SEC regarding creditor meeting; call with Debtor counsel regarding executory contract issue.				500.00	1.50	750.00
02/25/2022	WDM B120	A101	Review and analysis of Choice of Law provisions in Life Insurance Policies and additional legal research regarding Choice of Law pertaining to Insurance contracts, for Texas and Federal (4.0) . Continued review and analysis of documents from deeproot offices (2.5) .	375.00	6.50	2,437.50
	CB B120	A101	Continue research and drafting memo regarding life insurance policies	225.00	2.50	562.50
	RAP B130	A108	Review of edits to Purchase and Sale Agreement from purchaser; call with purchaser and counsel regarding terms of sale.	500.00	2.00	1,000.00
	RAP B120	A104	Review of case law on executory contracts; review of law on distinction between countryman approach and functional approach.	500.00	1.00	500.00
	WDM B130	A101	Telephone conference with Randall A. Pulman, Chris Turner, Greg Yost and Pat Autry regarding purchase of insurance policies (2.0) . Numerous email exchanges with Chris Turner and Greg Yost regarding revisions to and review of Purchase and Sale Agreement (4.0) . Compile list of lapsed insurance policies (1.0)	375.00	7.00	2,625.00
02/26/2022	RAP B130	A104	Review and edit of Purchase and Sale Agreement; office conference with D. Mallender regarding same.	500.00	2.00	1,000.00
	RAP B130	A104	Review of comments to Purchase and Sale Agreement; review and edit of bid procedures; e-mail to Lowe and D. Mallender regarding issues on next draft			

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				Rate	Hours	
			of documents.	500.00	1.00	500.00
	WDM B130	A101	Office conference with Randall A. Pulman regarding 363 Sale (0.2) . Preparation of Motion and Order to Sell (1.5) . Revise Purchase and Sale Agreement (0.5) . Prepare Sale/Bid Procedures (2.3) . Email to C Turner and G Yost regarding same (0.2) .	375.00	4.70	1,762.50
02/28/2022	WDM B130	A101	Update 5th Circuit case law regarding 363 Sales (1.5) . Update life insurance policy spreadsheet to include disputed policies (0.5) . Continue review and analysis of debtors' files regarding disputed policies (.05) . Prepare Motion to Approve Sale/Bid Procedures (1.0) .	375.00	3.50	1,312.50
03/01/2022	CB B130	A101	Office conference with W. Drew Mallender regarding motion to sell	225.00	0.30	67.50
	RAP B130	A105	Call with D. Mallender regarding status.	500.00	0.10	50.00
	WDM B130	A101	Draft motion to approve sale / bidding procedures	375.00	4.50	1,687.50
03/02/2022	RAP B130	A107	Call with purchaser and counsel regarding purchase and sale agreements; telephone conference with P. Lowe regarding same.	500.00	1.50	750.00
	RAP B130	A104	Review of e-mail regarding fixtures; forward to attorney for landlord regarding position on whether to auction.	500.00	0.30	150.00
	WDM B130	A103	Draft Motion to Approve Sales Procedures (2.0) . Draft and edit Sales Procedures and Notice to creditors (1.4) . Conference call with Pat Lowe, P. Autry, G. Yost, C. Turner and Randall A. Pulman (1.5) . Review and edit Order to Sell (0.5) .	375.00	5.40	2,025.00
	LSH B180	A105	Communicate (in firm) with R. Pulman regarding potential fraudulent transfers.	450.00	0.80	360.00
03/03/2022	RAP B150	A104	Review of documents and schedules; prepare for Creditor's Meeting.	500.00	3.50	1,750.00
	WDM B130	A103	Meet with Randall A. Pulman regarding			

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				Rate	Hours	
Motion to Sell Insurance Policies (0.2) . Review and analysis of Policy Services document and correspondence files to identify demand letters from investors and other creditors (2.0) . Draft Motion to Expedite, Order to Approve Sale and Bidding Procedures (1.8) . Review investor files (0.8) .				375.00	4.80	1,800.00
03/04/2022	CB B130	A101	Legal research regarding motion to sell	225.00	0.50	112.50
	AKM B150	A101	Confer with Randall A. Pulman regarding creditor meeting and next steps.	250.00	0.10	25.00
	RAP B150	A104	Review of documents; prepare for Creditor's Meeting.	500.00	2.50	1,250.00
	RAP B150	A104	Conduct Creditor's Meeting.	500.00	2.30	1,150.00
	RAP B110	A104	Outline next steps in Chapter 7.	500.00	0.20	100.00
	RAP B130	A108	Telephone conference with Autry regarding status of purchase and sale contract.	500.00	0.20	100.00
	WDM B130	A103	Draft and edit Motion to Approve Sale Procedures, Stalking Horse Agreement.	375.00	2.40	900.00
	WDM B150	A103	Review documents/exhibits in preparation for Creditor's meeting. Attend Creditor's meeting.	375.00	3.00	1,125.00
03/06/2022	WDM B130	A103	Revise Purchase and Sale Agreement.	375.00	2.50	937.50
03/07/2022	RAP B130	A105	Office conference with D. Mallender regarding status.	500.00	0.20	100.00
	WDM B130	A103	Revise Sales Procedures. Draft and edit Motion to Approve Sale Procedures. Email correspondence with P. Autry and Greg Yost.	375.00	4.00	1,500.00
	WDM B180	A103	Review and analysis of Finder's Agreements.	375.00	2.80	1,050.00
03/08/2022	RAP B130	A108	Discussions with purchaser regarding terms and Purchase and Sale Agreement; negotiate stalking horse fee; review and edit of Purchase and Sale Agreement.	500.00	1.50	750.00
	RAP B130	A108	Review and edit of Motion to Sell and for Bidding Procedures.	500.00	1.50	750.00

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				Rate	Hours	
	WDM B180	A103	Meet with Randall A. Pulman and Dana VanOutryve regarding organizing Finder's Agreements.	375.00	1.60	600.00
	WDM B130	A103	Edits to Purchase and Sale Agreement (1.0) . Conference call with G. Yost, P. Autry and Randall A. Pulman regarding Purchase and Sale Agreement, Sales Procedures, Motion to Approve (1.5) . Research case law concerning approval of break up fees, bid protections (3.0) .	375.00	5.50	2,062.50
03/09/2022	RAP B130	A108	Review and edit of Motion to Sell; review of case law on stalking horse bidder protection.	500.00	2.50	1,250.00
	RAP B120	A108	Review of proofs of claims and ownership document regarding co-owner status of life insurance policies; office conference with D. Mallender and B. LeFlore regarding same.	500.00	3.00	1,500.00
	WDM B130	A103	Research §363(b), approval of break-up fees. Draft and edit Motion to Sell.	375.00	3.50	1,312.50
	WDM B120	A103	Review and analysis of Policy Services' records concerning Individual investor investment files, ownership of life settlements, fractional interests in life insurance policies.	375.00	7.00	2,625.00
03/10/2022	DV B120	A102	Research; familiarized with case facts; discussed issue, case, and law with Randall A. Pulman and W. Drew Mallender; researched and read case law and statutes	175.00	7.70	1,347.50
	RAP B130	A108	Draft and edit of Motion to Sell.	500.00	4.50	2,250.00
	RAP B120	A108	Legal research on co-ownership; review of documents; call with Purchaser regarding co-ownership issues.	500.00	4.00	2,000.00
	WDM B120	A103	Research case law concerning life settlements.	375.00	3.80	1,425.00
	WDM B130	A103	Draft and edit Motion to Approve Sale (2.5) . Conference call with Randall A. Pulman and Pat Lowe regarding arguments in support of Motion			

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					Rate	Hours	
				concerning life settlements (0.3) . Conference call with Randall A. Pulman and Pat Autry (0.2) . Conference call with G. Yost, C. Turner and Pat Autry (0.5) . Conference call with Pat Lowe and Randall A. Pulman (0.5) . Review and comment on revisions to Purchase Agreement (1.0) .	375.00	5.00	1,875.00
03/11/2022	RAP	B130	A108	Edit of Motion to Sell; office conference with D. Mallender regarding same.	500.00	2.00	1,000.00
	RAP	B120	A108	Office conference with associate regarding state law on ownership of life insurance policies; review of cases.	500.00	1.00	500.00
	DV	B120	A102	legal research regarding ownership interest in a life insurance policy and death benefits.	175.00	2.10	367.50
	WDM	B130	A103	Draft and edit Motion to Approve Sale (7.0) . Meetings with Randall A. Pulman concerning legal research, arguments in support of Motion (1.0) .	375.00	8.00	3,000.00
03/12/2022	DV	B120	A102	legal research regarding ownership interest in a life insurance policy and death benefits.	175.00	2.20	385.00
	WDM	B130	A103	Draft and edit Motion to Approve Sale.	375.00	6.00	2,250.00
03/13/2022	RAP	B130	A108	Review and edit of Motion to Sell.	500.00	3.00	1,500.00
	DV	B120	A102	legal research regarding ownership interest in a life insurance policy and death benefits.	175.00	9.60	1,680.00
	WDM	B130	A103	Draft and edit Motion to Approve Sale.	375.00	1.00	375.00
03/14/2022	DV	B120	A102	legal research regarding ownership interest in a life insurance policy and death benefits. Discussed findings, case law, research and next steps in research with Randall A. Pulman Began drafting memo	175.00	3.70	647.50
	RAP	B130	A104	Final review and edit of Motion to Sell; review and edit of orders on same.	500.00	2.00	1,000.00
	RAP	B120	A105	Office conference with D. Valenzuela			

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					Rate	Hours	
				regarding choice of law analysis.	500.00	1.00	500.00
	WDM B130	A103		Draft and edit Motion to Approve Sale, Order to Approve Sale Procedures, Stalking Horse Agreement and bid procedures, Order to Sell. Compile all exhibits. Prepare for filing.	375.00	10.50	3,937.50
03/15/2022	RAP B130	A104		Final review of Motion to Sell, Bidding Procedures and Motion to Expedite; approve for filing.	500.00	1.00	500.00
	RAP B130	A104		Final review of Purchase and Sale Agreement; forward for signature; confirm receipt of deposit - first half.	500.00	1.00	500.00
	WDM B130	A103		Finalize Sale Motion and exhibits. Meet with Randall A. Pulman regarding preparations for hearing.	375.00	1.00	375.00
03/16/2022	RAP B130	A104		Confirm receipt of deposit by TuYo; confirm scheduling of expedited hearing on Friday.	500.00	0.50	250.00
	WDM B130	A103		Prepare hearing notebook.	375.00	1.00	375.00
	WDM B130	A103		Review and analysis of life settlement contracts in preparations for hearing.	375.00	2.50	937.50
03/17/2022	WDM B130	A103		Hearing prep - review debtor's records, pull exhibits for hearing.	375.00	4.00	1,500.00
03/18/2022	DV B120	A102		Began drafting application within memo; specifically, the choice of law caselaw and application of our facts.	175.00	1.00	175.00
	RAP B130	A101		Prepare testimony for hearing; review of exhibits; office conference with D. Mallender regarding same; telephone conference with P. Lowe regarding same; telephone conference with P. Autry regarding same.	500.00	2.50	1,250.00
	RAP B130	A109		Attend hearing on Sale Procedures.	500.00	2.00	1,000.00
	RAP B130	A104		Review and edit of Order, Notice of Sale and Purchase and Sale Agreement; office conference with D. Mallender regarding same.	500.00	1.00	500.00
	DV B120	A102		Began to put together choice of law			

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					Rate	Hours	
				analysis law using Texas insured	175.00	1.90	332.50
	WDM B130	A103		Prepare for hearing on Motion to Approve Sale Procedures, etc. Attend hearing. Prepare revised orders per Court's instructions.	375.00	8.50	3,187.50
03/19/2022	DV	B120	A102	Research, read, and analysis case law regarding choice of law analysis; began drafting memo	175.00	5.80	1,015.00
03/20/2022	DV	B120	A102	Began researching, reading and analysis case law regarding ownership rights over death benefits and life settlement agreement for texas and nevada	175.00	5.60	980.00
03/21/2022	DV	B120	A102	Research, reading and analysis case law regarding ownership rights over death benefits and life settlement agreement and contract law for Texas and Nevada; continued to draft memo	175.00	11.70	2,047.50
	RAP B180	A105		Instructions to staff regarding identifying bank statements from SEC production.	500.00	0.20	100.00
	RAP B130	A104		Final review and submission of order approving sale, sale notice and bidding procedures; instructions to staff to serve creditor body; review of executed amended purchase and sale agreement.	500.00	1.00	500.00
	RAP B130	A108		Call with TuYo regarding issues on sale.	500.00	0.50	250.00
	WDM B130	A103		Review and edit revised orders, Purchase Agreement and addendum (0.4) . Email correspondence to G. Yost requesting executed documents (0.2) . Meet with MaryAnn regarding mailing Notice (0.1)	375.00	0.70	262.50
	WDM B130	A103		Conference call with C. Turner, G. Yost, Randall A. Pulman, P. Autry regarding Turner Logic - services provided to Deeproot, development of software; C. Turner's knowledge of data, records concerning invested funds.	375.00	0.80	300.00
	WDM B130	A103		Prepare confidentiality agreement for review of insurance policy files.	375.00	0.70	262.50

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					Rate	Hours	
03/22/2022	DV	B120	A102	Research, reading and analysis case law regarding ownership rights over death benefits and life settlement agreement and contract law for texas and nevada	175.00	2.60	455.00
	DV	B120	A102	Conferred and discussed with Randall A. Pulman and Anna Macfarlane case law regarding ownership issue of life settlement agreement and conflict of law and contract interperatation	175.00	1.50	262.50
	RAP	B120	A104	Review of Proof of Claim filed by Ascentium Capital; review of collateral description; forward to D. Mallender for identification of collateral.	500.00	0.50	250.00
	WDM	B130	A103	Review and analysis of proof of claim submitted by Ascentium Capital. Telephone conference with Judson Mahon, counsel to Ascentium - request Ascentium and debtor's collateral securing equipment loan. Email to J. Mahon.	375.00	1.50	562.50
	WDM	B130	A103	Meeting with Randall A. Pulman concerning documents produced by the SEC (0.3) . Preparation of Deeproot/Policy Service files for production to potential bidders (1.5) . Meet with Randall A. Pulman regarding preparation of application for payment of fees (0.2) .	375.00	2.00	750.00
03/23/2022	RAP	B130	A106	Call with P. Lowe regarding bidding at auction.	500.00	0.30	150.00
	RAP	B310	A104	Review of Proofs of Claims filed by Mueller.	500.00	0.30	150.00
	WDM	B130	A103	Research concerning disclosure of personal health information contained in debtor's life insurance files. Draft and edit Confidentiality Agreement regarding same.	375.00	2.50	937.50
03/24/2022	DV	B120	A102	Researched AZ law (caselaw and statute) regarding ownership of death benefits and life settlements, securities, and contract			

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				Rate	Hours	
			interpertation; conferred with Randall A. Pulman regarding analysis of Choice of law direction and memo	175.00	10.30	1,802.50
RAP	B130	A104	Telephone conference with P. Lowe regarding bidding.	500.00	0.20	100.00
RAP	B150	A101	Prepare for continued Creditor Meeting; review of Mueller Proof of Claim.	500.00	0.30	150.00
RAP	B130	A104	Review of e-mail regarding contact from potential bidder on life insurance policies; forward to D. Mallender.	500.00	0.20	100.00
WDM	B120	A103	Review change of ownership confirmation received from Protective Life Insurance regarding policy No. ANDE75.	375.00	0.20	75.00
WDM	B120	A103	Telephone conference with Kade Baird, Vice President of Bank of Utah, concerning Notice of Sale of Life Insurance Policies - Advised bank is listed as creditor (non priority, unsecured). Sent email to Kade Baird concerning schedules filed by debtor in bankruptcy case.	375.00	0.80	300.00
WDM	B130	A103	Meet with Randall A. Pulman regarding inquiry from D. Moe - interest in bidding on policies. Preparation of files for review by Mr. Moe.	375.00	0.50	187.50
DV	B120	A102	Continued researched AZ Law (caselaw and statute) regarding ownership of death benefits and life settlements, securities, insurance, and contract interperatation; Began comparing AZ law to TX law on ownership of death benefits and life settlements, securities, insurance, and contract interperatation for choice of law analysis; Conferred with Byron L. LeFlore regarding analysis of contract interperatation for AZ and TX law and and affect on analysis and discussed alternative solutions/analysis.	175.00	13.70	2,397.50
RAP	B150	A109	Attend continuation of Creditor Meeting.	500.00	1.00	500.00
RAP	B130	A108	Telephone conference with P. Lowe			

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					Rate	Hours	
				regarding auction process and bidding.	500.00	0.30	150.00
	WDM B130	A103		Email to Doug Moe regarding scheduling review of debtor's documents in connection with potential bid to purchase policies (0.2) . Continue review of files for production to potential bidders (0.8) .	375.00	1.00	375.00
	WDM B130	A103		Research, draft and edit Confidentiality Agreement regarding review of insurance policy files.	375.00	4.00	1,500.00
	WDM B150	A103		Attend 341 Creditor's Meeting.	375.00	0.50	187.50
03/26/2022	DV	B120	A102	Compared TX and AZ law for choice of law analysis; draft memo; applied analysis to our facts; reviewed and edited memo	175.00	8.30	1,452.50
03/28/2022	RAP	B110	A104	Office conference with D. Mallender regarding outline of tasks to complete in deeproot case.	500.00	0.50	250.00
	WDM B130	A101		Review and organize debtor's life insurance files for review by potential bidder.	375.00	0.60	225.00
	WDM B180	A101		Meet with Randall A. Pulman to discuss strategy, map out avoidance claims, admin claims of landlords, fraudulent transfers to R. Mueller.	375.00	1.20	450.00
	WDM B190	A101		Review and analysis of property lease agreements - 2 leases in San Antonio, 1 lease in Draper, Utah. Prepare memo regarding summary of lease terms. Legal research regarding calculation of landlord and administrative claims.	375.00	3.50	1,312.50
	BLL	B120	A101	Review of debtor documents and provide analysis and copies of primary documents to Dominique Valenzuela	475.00	0.50	237.50
03/29/2022	RAP	B130	A104	Call with Yost regarding bidding process.	500.00	0.20	100.00
	RAP	B130	A104	Office conference with D. Mallender regarding second bidder; review of confidentiality agreement.	500.00	0.50	250.00
	WDM B120	A101		Email correspondence with Pat Lowe regarding change of ownership of			

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					Rate	Hours	
				insurance policies (0.1) . Review and analysis of recent correspondence from insurance companies (0.2) . Update policy tracking spreadsheet (0.1)	375.00	0.40	150.00
	WDM B310	A101		Review and analysis of proofs of claims filed in deeproot Capital Management case.	375.00	1.30	487.50
	WDM B130	A101		Telephone conference with D. Moe, potential bidder, regarding review of Policy Services files (1.1) . Draft and edit nondisclosure agreement (2.0) . Email correspondence with D. Moe regarding review of documents, qualified bidder requirements (0.5)	375.00	3.60	1,350.00
03/30/2022	RAP B130	A104		Call with P. Autry regarding bidding process.	500.00	0.30	150.00
	WDM B120	A101		Meet with MaryAnn Villa regarding completion of change of ownership forms, change of beneficiary.	375.00	0.40	150.00
	WDM B190	A101		Analysis of lease claim filed by landlord, and analysis of potential claims from other landlords; prepare spreadsheet with analysis.	375.00	3.50	1,312.50
	WDM B180	A101		Review and analysis of potential avoidance actions.	375.00	1.10	412.50
	WDM B130	A101		Meet with Doug Moe and David Moe regarding review of life insurance policy files, potential bid.	375.00	2.50	937.50
03/31/2022	RAP B120	A104		Telephone conference with potential buyer of policies; telephone conference with P. Lowe regarding in-force policy illustrations.	500.00	0.50	250.00
	RAP B190	A104		E-mail to landlord regarding status of space.	500.00	0.50	250.00
	WDM B180	A101		Legal research regarding avoidance actions, net winner rule, Section 548, 544, TUFTA Statute of Limitation. Draft Memorandum.	375.00	3.80	1,425.00
	WDM B130	A101		Email correspondence with Doug Moe regarding questions concerning bidding			

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				Rate	Hours	
			procedures. Conference call with David Moe and Randall A. Pulman regarding potential bidder's request for additional information regarding life insurance policies. Telephone conference with Pat Lowe regarding potential bidder's requests for information. Review debtor's files for requested info. Telephone conference with David Moe. Email to Doug Moe regarding potential bidder's decision to not participate.	375.00	3.00	1,125.00
	WDM B130	A101	Review and analysis of email correspondence from C. Turner regarding purchase of debtor's pinball IP.	375.00	0.20	75.00
04/01/2022	RAP B130	A108	Call with Tuyu regarding status.	500.00	0.80	400.00
	WDM B130	A101	Review and analysis of correspondence and information provided by Utah Office property Landlord concerning contents of Lease Space, debtor Wizard Mode Media LLC personal property	375.00	0.40	150.00
	WDM B120	A101	Respond to email from Karen Cooper, Brighthouse Life Insurance Company in-house counsel.	375.00	0.50	187.50
	WDM B130	A101	Zoom meeting with Randall A. Pulman, Pat Autry, Greg Yost and Chris Turner	375.00	0.50	187.50
04/04/2022	RAP B130	A108	Review of TuYo suggested changes to sale order; forward to Lowe.	500.00	0.30	150.00
	WDM B130	A101	Office conference with Randall A. Pulman regarding preparation of witness and exhibit list for Sale Hearing (0.2) . Email correspondence with Christ Turner (0.2) . Compile documents to use as exhibits to Reply to Objection and at hearing (1.6) .	375.00	2.00	750.00
	WDM B130	A101	Review and analysis of objection to sale of life insurance policies and review and analysis of cases cited in support of objection (3.0) . Office conference with Dominique Valenzuela regarding research concerning ownership of life insurance			

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					Rate	Hours	
				policies (0.3) . Draft Reply to Objection to Sale of Life Insurance Policies (3.0) . Telephone conference with Randall A. Pulman and Lynne Jurek regarding Objection to Sale (0.7) . Review exhibits with Randall A. Pulman and documents to provide to Lynne Jurek (0.5) ..	375.00	7.50	2,812.50
	RAP	B190	A104	Review of correspondence from landlord regarding state of leasehold; e-mail to P. Lowe regarding same.	500.00	0.30	150.00
	RAP	B130	A104	Review of exhibit list for hearing on Motion to Sell; Office conference with D. Mallender and M. Villa regarding same.	500.00	0.50	250.00
	RAP	B130	A104	Review of docket for objections and competing offers.	500.00	0.20	100.00
04/05/2022	DV	B120	A102	Researching, reading, and analyzing Texas insurance case law and updating memo regarding life settlement contracts and ownership issues	175.00	4.80	840.00
	RAP	B130	A108	Telephone conference with Jurek and D. Fuqua regarding objections.	500.00	0.50	250.00
	RAP	B130	A108	Review of Objection by investors; telephone conference with P. Lowe, P. Autry and D. Mallender regarding same; analyze arguments; instructions to D. Mallender to prepare reply brief.	500.00	4.00	2,000.00
04/06/2022	WDM	B130	A101	Legal research and continue drafting reply to Sale Objection	375.00	8.00	3,000.00
04/07/2022	WDM	B130	A101	Draft and edit Reply to Sale Objection (7.0) . Office conference with Randall A. Pulman regarding same (0.5) . Telephone conference with Pat Autry and Chris Turner regarding review of Policy Services and deeproot entities' accessible by Chris Turner (0.5). Review and discuss statements/posts by Doug Moe on pinball blog (0.5) . Office conference with Randall A. Pulman regarding matters covered by NDA (0.2) . Office			

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					Rate	Hours	
				conference with Chris Turner and Pat Autry (by phone) regarding Sale Hearing (1.0) . Preparation for Sale Hearing (1.0) .	375.00	10.20	3,825.00
	RAP	B130	A108	Review of pinball blog regarding sale and objection; review of e-mail regarding same.	500.00	0.50	250.00
	RAP	B130	A108	Review of draft of reply to response and objection and ability to close.	500.00	1.00	500.00
	RAP	B130	A108	Review of witness and exhibit list from Objectors.	500.00	0.20	100.00
	RAP	B120	A108	Review of information on investor portal from C. Turner.	500.00	0.50	250.00
	RAP	B130	A108	Review of Judge Parker's article on 363 sales; incorporate cites into reply.	500.00	0.50	250.00
04/08/2022	RAP	B130	A108	Prepare Reply to Objection; office conference with D. Mallender regarding same.	500.00	2.00	1,000.00
	RAP	B130	A108	Telephone conference with Autry regarding Objection and Proof of Ability to Close; review of evidence of TuYo ability to close.	500.00	0.50	250.00
	RAP	B130	A108	Review of Declaration for Lowe.	500.00	0.50	250.00
	RAP	B120	A108	Review of Motion to Extend Deadline for Trustee to File Proof of Claim.	500.00	0.50	250.00
	WDM	B130	A101	Continue revisions to reply to Sale Objection; draft Pat Lowe proffer / declaration in support of Sale Motion.	375.00	7.50	2,812.50
04/10/2022	RAP	B130	A104	Telephone conference with L. Jurek regarding objections and evidence.	500.00	1.30	650.00
04/11/2022	RAP	B130	A108	Prepare for hearing on Motion to Sell (3.0) ; call with Lowe (0.2) ; meeting with D. Mallender (0.8) .	500.00	4.00	2,000.00
	RAP	B130	A108	Hearing on Motion to Sell Life Insurance Policies.	500.00	4.00	2,000.00
	WDM	B130	A101	Prepare for Sale Hearing (4.0) . Attend hearing (4.5)	375.00	8.50	3,187.50
04/12/2022	RAP	B130	A108	Final review of Order on 363 Sale.	500.00	0.25	125.00
	WDM	B130	A101	Edit revised order approving sale of life			

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				Rate	Hours	
			insurance policies	375.00	0.20	75.00
	WDM B180	A101	Review and analysis of deeproot investor records provided by Chris Turner	375.00	2.00	750.00
	WDM B130	A101	Email correspondence with Chris Turner regarding transfer of lapsed policies	375.00	0.20	75.00
	WDM B160	A101	Begin preparation of first interim fee application as counsel for Trustee	375.00	1.50	562.50
04/13/2022	WDM B180	A101	Review and analysis of deeproot entities' financial records, security agreements, bank statements to be provided to forensic accountant. Office conference with Randall A. Pulman regarding same	375.00	2.20	825.00
	WDM B130	A101	Email correspondence with Greg Yost regarding closing of sale of policies	375.00	0.20	75.00
	WDM B160	A101	Continue drafting fee application	375.00	1.30	487.50
	RAP B130	A104	Review of order approving sale as entered by Court.	500.00	0.20	100.00
	RAP B130	A104	Confirm payment of balance of purchase price by TuYo; draft notice of closing.	500.00	0.50	250.00
04/14/2022	WDM B130	A101	Office conference with Chris Turner regarding transfer of all insurance policies to TuYo Holdings, LLC	375.00	2.50	937.50
	WDM B130	A101	Office conference with Randall A. Pulman and Chris Turner regarding transfer of policies, purchase of Intellectual Property and personal property of deeproot Pinball and Wizard Mode Media (2.5) . Draft non-disclosure agreement to be signed by Chris Turner (1.9) .	375.00	4.40	1,650.00
	RAP B130	A104	Meeting with C. Turner regarding purchase of other assets and transfer of life insurance files.	500.00	1.00	500.00
04/19/2022	RAP B130	A108	Manage wire transfer to Trustee of policy sale proceeds; call with client confirming wire instructions; call with bank confirming wire transfer.	500.00	0.30	150.00
	RAP B190	A108	Telephone conference with landlord attorney regarding status of leasehold.	500.00	0.20	100.00

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				Rate	Hours	
	WDM B190	A101	Review and analysis of Landlord's prepetition Ledger statement for CVH University Park LLC	375.00	0.20	75.00
	WDM B180	A101	Office conference with Randall A. Pulman regarding review of bank statements	375.00	0.20	75.00
	WDM B160	A101	Continue drafting fee application	375.00	5.80	2,175.00
	WDM B130	A101	Email correspondence with Chris Turner regarding information concerning CCW and property of debtor at Utah lease space	375.00	0.20	75.00
04/20/2022	RAP B130	A108	Review of form of assignment of insurance policies to TuYo; e-mail to Autry and Lowe regarding same.	500.00	0.50	250.00
	WDM B160	A101	Office conference with MaryAnn Villa regarding preparation of exhibits to fee application; office conference with Randall A. Pulman regarding revisions to draft of fee application	375.00	5.50	2,062.50
	WDM B130	A101	Review and comment on template for assignment of policies prepared by Pat Autry to effect transfer of policies	375.00	0.30	112.50
04/21/2022	RAP B160	A108	Review and edit of First Interim Fee Application; office conference with D. Mallender regarding same.	500.00	2.00	1,000.00
	RAP B130	A108	Final review of Notice of Closing; filing of same; review of e-mail regarding same.	500.00	0.20	100.00
	RAP B130	A108	Review of Absolute Assignment of Insurance Policies; e-mail regarding same.	500.00	0.20	100.00
	RAP B120	A108	Final review and filing of Motion to Extend Time for Chapter 7 Trustee to file Proof of Claim.	500.00	0.20	100.00
	WDM B160	A101	Continue revisions to fee application	375.00	3.80	1,425.00
04/22/2022	RAP B160	A108	Edit of Fee Application; forward to Lowe for review.	500.00	0.50	250.00
	WDM B160	A101	Edit draft of fee application	375.00	0.50	187.50
04/25/2022	WDM B160	A101	Office conference with Randall A. Pulman regarding treatment of SEC			

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				Rate	Hours	
			matter in fee application, discuss allocation of sale proceeds among various debtors	375.00	0.40	150.00
	RAP	B190	A108 E-mail to landlord attorney regarding status of leasehold.	500.00	0.30	150.00
04/26/2022	WDM	B180	A101 Review and analysis of deeproot Wells Fargo records; prepare memorandum for file regarding same	375.00	1.50	562.50
	WDM	B180	A101 Office conference with Randall A. Pulman regarding subpoena to Wells Fargo (0.2) . Review and analysis of tax returns and related financial documents of various debtors (3.0) .	375.00	3.20	1,200.00
	WDM	B130	A101 Telephone conference with Randall A. Pulman and Pat Lowe regarding allocation of public auction proceeds amongst various debtors	375.00	0.20	75.00
	RAP	B130	A108 Telephone conference with potential purchaser regarding art works and IP sale.	500.00	0.30	150.00
	RAP	B130	A108 Telephone conference with P. Lowe regarding allocations of FFE auction proceeds between the estates.	500.00	0.30	0.00
04/27/2022	WDM	B180	A101 Draft subpoena, exhibits and notice to Wells Fargo regarding production of deeproot entities' bank statements	375.00	2.30	862.50
	RAP	B120	A108 Review of request for waiver from J. McKinnie.	500.00	0.20	100.00
	RAP	B130	A108 E-mail to Debtors' counsel regarding allocation of FFE allocations sale proceeds.	500.00	0.30	150.00
04/28/2022	WDM	B190	A101 Review and analysis of priority rent claim/ledger provided by Silicon Drive Office Ventures (Landlord)	375.00	0.50	187.50
	WDM	B180	A101 Review debtors' schedules; review and analysis of Finders records for preparation of adversary proceeding complaints.	375.00	2.60	975.00
04/29/2022	WDM	B180	A101 Analysis of records and review of			

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			Rate	Hours	
		spreadsheet summaries of Finder			
		commissions in preparation for bringing			
		avoidance actions	375.00	2.00	750.00
WDM B180	A101	Legal research concerning avoidance			
		actions	375.00	1.60	600.00
		For Legal Services Rendered		602.15	216,320.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Randall A. Pulman	132.75	\$498.87	\$66,225.00
Shari P. Pulman	1.30	375.00	487.50
W. Drew Mallender	312.10	375.00	117,037.50
Catherine S. Curtis	4.00	375.00	1,500.00
Anna K. MacFarlane	29.50	250.00	7,375.00
Carissa Brewster	26.30	221.67	5,830.00
Leslie Hyman	3.20	450.00	1,440.00
Byron L. LeFlore	0.50	475.00	237.50
Dominique Valenzuela	92.50	175.00	16,187.50

Total Current Work 216,320.00

Goodwill Billing Adjustment -16,320.00

Balance Due \$200,000.00

Task Code Summary

		<u>Fees</u>	<u>Expenses</u>
B110	Case Administration	8877.50	0.00
B120	Asset Analysis and Recovery	62615.00	0.00
B130	Asset Disposition	103350.00	0.00
B150	Meetings of and Communications with Creditors	9502.50	0.00
B160	Fee/Employment Applications	12925.00	0.00
B180	Avoidance Action Analysis	11982.50	0.00
B190	Other Contested Matters (excluding assumption/rejection motions)	5955.00	0.00
B100	Administration	215,207.50	0.00
B310	Claims Administration and Objections	1112.50	0.00
B300	Claims and Plan	1,112.50	0.00

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Client Funds

03/15/2022	Deposit to client funds -	275,400.00
03/16/2022	Deposit to client funds -	264,600.00
04/15/2022	Deposit to client funds - Tuyo Holdings LLC	538,389.36
04/19/2022	Withdrawal from client funds to Policy Services, Inc., Debtor	-1,078,389.36
	Ending Client Funds Balance	<u>\$0.00</u>

Invoices are payable upon receipt.

CORRECTED
EXHIBIT D-3

PULMAN, CAPPUCIO & PULLEN, LLP

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 Uvalde, TX 78801

April 30, 2022

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Matters relating to CCW Braun Heights, LLC

Fees

				Rate	Hours	
01/03/2022	WDM B180	A101	Office conference with Randall A. Pulman regarding assignment to review real estate transaction documents (0.2) . Review and analysis of documents related to loan from deeproot Fund, LLC to CCW Braun Heights, LLC (2.8) .	375.00	3.00	1,125.00
01/04/2022	RAP B180	A101	Review of memo from W. Drew Mallender regarding real estate note; telephone conference with W. Drew Mallender regarding same.	500.00	0.50	250.00
	WDM B180	A101	Prepare memorandum regarding analysis of transaction and loan documents between deeproot fund LLC and CCW Braun Heights LLC and Conrad Car Wash Inc. (2.9) . Telephone conference with Randall A. Pulman regarding review of life insurance documents, sale of policies (0.3) . Review and analysis of life insurance policies (0.3) .	375.00	3.50	1,312.50
01/05/2022	RAP B180	A101	Review of memo on real estate loan; e-mail to W. Drew Mallender regarding same.	500.00	0.30	150.00
	WDM B180	A101	Prepare memorandum to Pat Lowe regarding analysis of CCW transaction and loan documents (1.0) . Prepare draft letter to R Holt, CCW attorney, regarding bankruptcy and loan from deeproot to			

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Matters relating to CCW Braun Heights, LLC

			CCW, questions concerning loan (1.0) .	375.00	2.00	750.00
01/17/2022	AKM B180	A101	Office conference with W. Drew Mallender regarding loans	250.00	0.10	25.00
	WDM B180	A101	Prepare email correspondence to Pat Lowe regarding note and security documents evidencing CCW obligation (0.7) . Review and analysis of SEC files for information related to Insurance Policies (1.5) . Review and analysis of life insurance policies and underwriting materials (1.5) . Continue preparation of spreadsheet summarizing policy and underwriting materials (0.5) . Gather information required to request transfer of ownership to Trustee (0.5) .	375.00	4.70	1,762.50
04/29/2022	WDM B180	A101	Prepare draft of 2004 Exam Notice to CCW Braun Heights, LLC and prepare subpoena duces tecum to CCW Braun Heights LLC	375.00	3.00	1,125.00
			For Legal Services Rendered		17.10	6,500.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Randall A. Pulman	0.80	\$500.00	\$400.00
W. Drew Mallender	16.20	375.00	6,075.00
Anna K. MacFarlane	0.10	250.00	25.00

Total Current Work 6,500.00

Balance Due \$6,500.00

Task Code Summary

		<u>Fees</u>	<u>Expenses</u>
B180	Avoidance Action Analysis	6500.00	0.00
B100	Administration	6,500.00	0.00

Invoices are payable upon receipt.